D. It has been directed that the diameter of the seal of the Huzur Treasury officers shall be one inch instead of one and a half inches (see para B (b) of the preceding order.)

[G. N. No. 9159 dated 18th November 1896
" " 10477 " 21st December 1896
" " 3717 " 17th May 1897
" " 3908 " 5th June 1899
" " 5219 " 25th July 1901
" " 5332 " 30th June 1905
" " 4602 " 6th May 1908]

CHAPTER III.

Of the security to be furnished by certain Revenue Officers and the Liability of Principals and Sureties.

23. It shall be lawful for Government to direct that such revenue officers as it deems fit shall, previously to entering upon their office, furnish security to such amount as Government may in each case deem expedient, either by deposit of Government paper duly endorsed, accompanied by a power to sell, or in the form contained in Schedule B [a]. Governor in Council to direct what officers shall furnish security, and to what amount.

The amount for which such security shall be furnished may be varied, from time to time, by order of Government, which shall also determine the number of sureties to be required when security is taken in the form of Schedule B.

[a] Words repealed by Bom. III of 1886 are omitted.

G. I. **Security bonds from Treasurers.**

G. Rs. Nos. 1671 of 6th June 1885 and 3378 of 9th December 1885 prescribe a form of security bond

to be taken from Treasurers. when *Promissory Notes* are tendered as security. When personal security or sureties are given by them, the form prescribed by section 23 is to be used (G. R. No. 7522 dated 26th October 1882).

G. 2. Security for Income-tax Work.—The Commissioners are authorised to fix the amount of security for Income Tax work. (G. R. F D No. 2763 dated 13th July 1906).

G. 3. Schedule B requires no change.—The form of security bond contained in Schedule B as amended by Bom. Act IV of 1905 requires no further amendment.

[G. R. No. 1635 dated 11th February 1916.]

Fresh or additional security.

24. The Collector of the Superintendent of Survey may, at any time after security has been given, by a Revenue officer subordinate to him, if it appears to him that the security taken is unsatisfactory, or if the officer is transferred to an office for which larger security is required, or for other sufficient reason, demand fresh or additional security, and in case of the officer failing to give such security within one month after its being required of him may suspend or dismiss him, provided always that no greater security shall be demanded than is required by the orders of Government under the last preceding section.

Demands for money papers, etc., to be made known in writing to the person concerned.

25. The Collector or the Superintendent of Survey or any other officer deputed by the Collector or Superintendent of Survey for this purpose shall in all cases in which he may have a claim on any Revenue officer or on any person formerly employed as such in his department or district for public money or papers or other

Government-property, by writing under his official seal, if he use one, and signature, require the money, or the particular papers or property detained to be delivered either immediately to the person bearing the said writing, or to such person or such date and at such place as the writing may specify.

who may be arrested and confined in jail if he fails to produce them. Provided that no person shall be kept in confinement for more than a month

If the officer or other person aforesaid shall not discharge the money, or deliver up the papers or property as directed, he may cause him to be apprehended, and may send him with a warrant, in the form of Schedule C, to be confined in the civil jail till he discharges the sums or delivers up the papers or property demanded from him:

provided that no person shall be detained in confinement by virtue of any such warrant for a longer period than one calendar month.

N. 1. For the purposes of sections 25 and 26 only village officers are revenue officers. *Vide* definition in sec. 3 (1).

N. 2. It is doubtful whether the Superintendent of Survey can take any action under clause 2 of this section independent of the Collector. It appears from Sections 26 and 157, and the form of warrant (Schedule C), that it is intended that in such cases the Superintendent of Survey should apply to the Collector with a view to the necessary action being taken.

G. I. Mamlatdars and Mahalkaris can issue notices and warrants under this section.

[G. R. R. D. No 5295 dated 1st June 1911 serial number 9.]

Public moneys may also be recovered as arrears of revenue;

26. The Collector of his own motion, if the officer or other person is or was serving in his department and district, and upon the application of the Superintendent of Survey, if such officer or person is or was serving in the survey department in his district, may also take proceedings to recover any public moneys due by him in the same manner and subject to the same rules as are laid down in this Act for the recovery of arrears of land revenue from defaulters, and for the purpose of recovering public papers or other property appertaining to Government may issue a search warrant and exercise all such powers with respect thereto as may be lawfully exercised by a Magistrate under the provisions of Chapter VIII of the Code of Criminal Procedure, 1898 [a].

and search warrant may be issued for recovery of papers or property.

V of 1898.

Persons in possession of public moneys etc., bound to give them up.

It shall be the duty of all persons in possession of such public moneys, papers or other property appertaining to Government to make over the same forthwith to the Collector, and every person knowing where any such property is concealed shall be bound to give information of the same to the Collector.

[a] The reference to Chap. VII of Act X of 1882 is altered in accordance with Act V of 1898.

N. 1. **Records prepared by an hereditary officer.** The records prepared by an hereditary officer in pursuance of the duties of his office, or by order of a superior officer, or of the former or present Government, are the property of Government, and the Collector can enforce their production. (Section 70 of the "Watan Act," III. of 1874, as amended by Act V. of 1886, Section 14.)

N. 2. **Land cannot be forfeited.** A Collector cannot forfeit the land of a revenue officer under

this section because the public money or papers are not due in respect of the land (*Vide* sec. 153). He can only sell the right, title and interest in the land of the defaulting revenue officer under sec. 155.

G. 1. **Mamlatdars and Mahalkaris.** Mamlatdars and Mahalkaris can issue notices and warrants under this section (G. R. R. D. No. 5295 dated 1st June 1911 entry No. 9.)

27. The surety or sureties of such officer or other person as is aforesaid, who may enter into a bond, in the form of Schedule B, shall be liable to be proceeded against jointly and severally in the same manner as his or their principal is liable to be proceeded against, in case of default, and notwithstanding such principal may be so proceeded against: Surety to be liable in the same manner as principal.

provided always that in any case of failure to discharge or make good any sum of money due to Government or to produce any property of Government of ascertained value no greater sum than is sufficient to cover any loss or damage which the Government may actually sustain by the default of the principal, shall be recovered from the surety or sureties as the amount which may be due from such surety or sureties under the terms of the security-bond executed by him or them. Extent of liability.

And provided also that the said surety or sureties shall in no case be liable to imprisonment in default of producing public papers or property, if he or they pay into the Government treasury the whole or such part of the penalty named in the bond as may be demanded. Sureties not liable to imprisonment, if penalty paid.

An officer or surety in jail may, by furnishing certain security, obtain his release.

28. If an officer or other person as aforesaid or his surety or sureties against whom a demand is made, shall give sufficient security in the form of Schedule D, the Collector shall cause such officer or surety if in custody to be liberated, and countermand the sale of any property that may have been attached, and restore it to the owner.

Liability of surety not affected by death of principal or by his taking a different appointment.

29. The liability of the surety or sureties shall not be affected by the death of a principal, or by his appointment to a situation different from that which he held when the bond was executed, but shall continue so long as the principal occupies any situation in which security is required under section 23, and until his bond is cancelled.

Liability of heirs of deceased officer.

The heirs of a deceased officer shall be liable by suit in the Civil Court for any claims which Government may have against the deceased, in the same way as they would be for similar claims made by an individual.

N. 1. It appears that the heirs of a deceased *surety* are also liable in the same manner as the heirs of a deceased principal, viz. by a suit.

How surety may withdraw from further liability.

30. Any surety, whether under a separate or joint bond, may withdraw from his suretyship at any time on his stating, in writing, to the officer to whom the bond has been given, that he desires so to withdraw; and his responsibility under the bond shall cease after sixty days from the date on which he gives such writing as to all demands upon his principal concerning moneys, papers or other property for which his principal

may become chargeable after the expiration of such period of sixty days, but shall not cease as to any demands for which his principal may have become liable before the expiration of such period, even though the facts establishing such liability may not be discovered till afterwards.

CHAPTER IV.

Of certain Acts prohibited to Revenue Officers, and of their Punishment for Misconduct.

31. No revenue officer shall, except with the express permission of Government, or of the Collector, or Superintendent of Survey to whom he is subordinate,— Prohibited acts.

(1) engage in trade, or be in any way concerned, directly or indirectly, either as principal or agent, in any commercial transaction whatever; Not to trade.

(2) purchase or bid either in person or by agent, or in his own name or in the name of another, or jointly or in shares with others, for any property which may under the provisions of this Act or of any other law for the time being in force be sold by order of any revenue or judicial authority in the district in which such officer is at the time employed. Not to purchase at public sale.

(3) hold directly or indirectly any farm or be in any way concerned on his private account in the collection or payment of revenue of any kind in the district in which he is at the time employed; Not to be concerned in the revenue.